MAR (10 1983)

Gentlemen:

We have considered your application for recognition of exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

The information submitted discloses that you were incorporated on under the non-profit laws of the State of

Your activities include maintaining standards of beauty, repair, trash accumulation, etc., planning and promoting community activities, attracting city and county officials attention to the needs of your community, and organizing social activities.

Section 504(c)(3) of the Code provides exemption for:

"Corporations...organized and operated exclusively for religious, charitable,...or educational purposes,...no part of the net earnings of which inured to the banefit of any private shareholder or individual..."

Section 1.501(c)(3)-1(c)(1) of the Encome Tax Regulations provides that:

"An organisation will be regarded as 'operated exclusively' for one or more examp' purposes only if it engages primarily in activities which accomplish one or more of such exampt purposes specified in section 501(c)(3)..."

Section 1,501(c)(3)~1 of the regulations provides, in part, as follows:

"(a) (i) in order to be exempt we an organization described in section 50,1(c)(3), an organization must be both organized and engineering employed properties of the purposed specified in such section. If an organization fails to meet either the organizational test, it is not exampt."

"(c)(1) Primary activities. An organisation will be rejected as "operated taxclusively" for one or more examply purposes only

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Since your activities are not religious, charitable or educational, we have concluded that you are not entitled to recognition of exemption under section 501(c)(3) of the Internal Reviews Code. You are required to file Federal income tax returns on Form 1120.

If you do not agree with these conclusions, you may, within ______ys from the date of this letter, file in duplicate a brief of the facts, law, and argument that clearly sets forth your position. If you desire an oral discussion of the issue, please indicate this in your protest. The enclosed Publication 892 gives instructions for filing a protest.

If you do not file a protect with this o' -a within 30 days of the date of this report or letter, this proposed determination will become final.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to amount available administrative remedies. Section 7428(b)(2) of the internal Revenue Code provides in part that, "A declaratory judgment or Jecree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the district court of the United Suates for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

If this determination letter becomes a final determination, we will notify the appropriate State Officials, as required by section 6104(c) of the Code, that based on the information we have, we are unable to recognize you as an organization of the type described in Code section 501(c)(3).

If you agree with these conclusions or do with the file a written protect, please sign and return Form 6018 in the englosed self-addressed envelope as soon as possible.

If you have any further questions, please southes the person whose name and telephone number are shown at the beginning of this letter.

Sincerely yours,

District Birector

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